



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0463 Deer Park Elementary

0307 Deer Park Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	561,018.89	561,018.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	327.74	327.74	0.00	0.00	0.00	0.00
222X Educational Media Services	10,272.15	10,272.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	27,766.44	27,766.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	54,697.52	54,697.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,716.70	0.00	49,716.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	54,363.81	54,363.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	611.24	611.24	0.00	0.00	0.00	0.00
31XX Food Services	38,854.39	38,854.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,476.85	8,476.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	60,139.18	0.00	0.00	60,139.18	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,641.26	0.00	0.00	1,641.26	0.00	0.00
Totals	867,886.17	756,389.03	49,716.70	61,780.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	867,886.17					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0307 Deer Park Elem	Indirect/Direct	49,716.70 / 756,389.03	6.57%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0307 Deer Park Elem	0.0492	0.0537	0.0527	0.0501	6.57%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0307 Deer Park Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0307 Deer Park Elem	0.0492	0.0537	0.0527	0.0501	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0307 Deer Park Elem			5.16%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0463 Deer Park Elementary	Your Preliminary Rate by School System (SS) is:	5.16%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

15 Flathead 0464 Fair-Mont-Egan Elementary

0308 Fair-Mont-Egan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	871,246.88	871,246.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,635.29	29,635.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,708.51	12,708.51	0.00	0.00	0.00	0.00
222X Educational Media Services	31,070.83	31,070.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,855.89	91,855.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	133,582.37	1,951.83	131,630.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	91,056.90	83,056.90	0.00	8,000.00	0.00	0.00
27XX Student Transportation Services	5,191.56	5,191.56	0.00	0.00	0.00	0.00
31XX Food Services	6,944.86	6,944.86	0.00	0.00	0.00	0.00
33XX Community Services	24,921.45	24,921.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,660.38	11,660.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	73,481.44	0.00	0.00	73,481.44	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,897.32	0.00	0.00	2,897.32	0.00	0.00
Totals	1,386,253.68	1,170,244.38	131,630.54	84,378.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,386,253.68					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0308 Fair-Mont-Egan Elem	Indirect/Direct	131,630.54 / 1,170,244.38	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				11.25%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0308 Fair-Mont-Egan Elem	0.0866	0.0866	0.0854	0.0839	11.25%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0308 Fair-Mont-Egan Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0308 Fair-Mont-Egan Elem	0.0866	0.0866	0.0854	0.0839	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0308 Fair-Mont-Egan Elem				8.65%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0464 Fair-Mont-Egan Elementary	Your Preliminary Rate by School System (SS) is:	8.65%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

15 Flathead 0465 Swan River Elementary

0309 Swan River Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	780,038.22	768,076.22	0.00	11,962.00	0.00	0.00
21XX Support Services - Students	15,712.95	15,712.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,437.00	4,437.00	0.00	0.00	0.00	0.00
222X Educational Media Services	20,400.17	20,400.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	170,164.86	170,164.86	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,781.59	138,781.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,163.35	6,163.35	0.00	0.00	0.00	0.00
31XX Food Services	55,145.91	55,145.91	0.00	0.00	0.00	0.00
33XX Community Services	21,669.15	21,669.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,134.33	7,134.33	0.00	0.00	0.00	0.00
Totals	1,219,647.53	1,207,685.53	0.00	11,962.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,219,647.53					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A	LE 0309 Swan River Elem	Indirect/Direct	0.00 / 1,207,685.53	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0309 Swan River Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0465 Swan River Elementary	Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS			

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0466 Kalispell Public Schools

0310 Kalispell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	16,976,351.46	16,967,465.71	0.00	8,885.75	0.00	0.00
21XX Support Services - Students	3,278,086.87	3,263,644.91	0.00	14,441.96	0.00	0.00
221X Improvement of Instruction Services	522,290.77	522,290.77	0.00	0.00	0.00	0.00
222X Educational Media Services	595,925.12	595,925.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	623,482.52	623,482.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,465,468.20	1,452,768.70	0.00	12,699.50	0.00	0.00
25XX Support Services - Business	522,917.28	40,687.01	457,601.77	24,628.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,931,228.22	1,919,790.82	0.00	11,437.40	0.00	0.00
27XX Student Transportation Services	1,340,163.70	1,265,154.78	0.00	75,008.92	0.00	0.00
32XX Enterprise Services	6,867.91	6,867.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,376.17	15,376.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	180,798.75	180,798.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	306,169.10	0.00	0.00	306,169.10	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	178,448.97	56,282.08	0.00	122,166.89	0.00	0.00
Totals	27,943,575.04	26,910,535.25	457,601.77	575,438.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	27,943,575.04					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0466 Kalispell Public Schools

0311 Flathead H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	14,366,929.88	14,325,240.18	0.00	41,689.70	0.00	0.00
21XX Support Services - Students	1,807,456.87	1,794,125.83	0.00	13,331.04	0.00	0.00
221X Improvement of Instruction Services	100,176.47	100,176.47	0.00	0.00	0.00	0.00
222X Educational Media Services	571,733.12	571,733.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	585,782.43	585,782.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,555,611.51	1,543,952.51	0.00	11,659.00	0.00	0.00
25XX Support Services - Business	467,711.33	49,576.72	395,400.61	22,734.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,143,161.08	2,117,329.03	0.00	25,832.05	0.00	0.00
27XX Student Transportation Services	1,843,295.75	1,730,782.39	0.00	112,513.36	0.00	0.00
31XX Food Services	2,220,882.10	2,152,304.85	0.00	68,577.25	0.00	0.00
34XX Extracurricular - Activities	231,640.08	231,640.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	824,862.35	798,837.35	0.00	26,025.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	780.00	0.00	0.00	780.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	567.00	567.00	0.00	0.00	0.00	0.00
Totals	26,720,589.97	26,002,047.96	395,400.61	323,141.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	26,720,589.97					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0310 Kalispell Elem	Indirect/Direct	457,601.77 / 26,910,535.25	1.70%		
	LE 0311 Flathead H S	Indirect/Direct	395,400.61 / 26,002,047.96	1.52%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0310 Kalispell Elem	0.0217	0.0195	0.0181	0.0177	1.70%
	0311 Flathead H S	0.0217	0.0195	0.0181	0.0177	1.52%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0310 Kalispell Elem	0.0217	0.0217	0.0181	0.0177	
	0311 Flathead H S	0.0217	0.0217	0.0181	0.0177	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0310 Kalispell Elem	0.0217	0.0217	0.0181	0.0177	
	0311 Flathead H S	0.0217	0.0217	0.0181	0.0177	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0310 Kalispell Elem	1.83%	
	0311 Flathead H S	1.79%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0466 Kalispell Public Schools	1.81%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0312 Columbia Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	8,391,619.71	8,391,619.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,221,303.37	1,221,303.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	245,496.65	245,496.65	0.00	0.00	0.00	0.00
222X Educational Media Services	559,597.84	547,607.84	0.00	11,990.00	0.00	0.00
23XX Support Services - General Administration	256,723.67	256,723.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	760,374.41	760,374.41	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	5,605.45	0.00	5,605.45	0.00	0.00	0.00
25XX Support Services - Business	220,203.38	8,378.77	211,824.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,292,454.50	1,282,454.50	0.00	10,000.00	0.00	0.00
27XX Student Transportation Services	763,557.85	592,305.85	0.00	171,252.00	0.00	0.00
32XX Enterprise Services	4,169.48	4,169.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,613.36	7,613.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	90,313.35	83,545.15	0.00	6,768.20	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,906.67	0.00	0.00	41,906.67	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,796.00	0.00	0.00	13,796.00	0.00	0.00
Totals	13,874,735.69	13,401,592.76	217,430.06	255,712.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	13,874,735.69					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0313 Columbia Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,645,817.33	3,604,339.83	0.00	41,477.50	0.00	0.00
21XX Support Services - Students	338,765.48	338,765.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	126,749.19	126,749.19	0.00	0.00	0.00	0.00
222X Educational Media Services	116,535.96	116,535.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	165,830.67	165,830.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	508,575.77	491,403.04	0.00	17,172.73	0.00	0.00
258X Admin. Tech. - Technology Coordinator	761.70	0.00	761.70	0.00	0.00	0.00
25XX Support Services - Business	129,088.42	8,378.73	120,709.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	817,103.88	817,103.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	450,511.11	366,163.11	0.00	84,348.00	0.00	0.00
31XX Food Services	990,546.32	978,484.32	0.00	12,062.00	0.00	0.00
34XX Extracurricular - Activities	73,868.28	73,868.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	370,015.92	364,135.90	0.00	5,880.02	0.00	0.00
4XXX Facilities Acquisition and Construction Services	52,668.38	0.00	0.00	52,668.38	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	1,893.61	0.00	0.00	0.00	1,893.61	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	147,634.00	0.00	0.00	147,634.00	0.00	0.00
Totals	7,936,366.02	7,451,758.39	121,471.39	361,242.63	1,893.61	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,936,366.02					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0312 Columbia Falls Elem	Indirect/Direct	217,430.06 / 13,401,592.76	1.62%		
	LE 0313 Columbia Falls H S	Indirect/Direct	121,471.39 / 7,451,758.39	1.63%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0312 Columbia Falls Elem	0.0374	0.0389	0.0364	0.0364	1.62%
	0313 Columbia Falls H S	0.0374	0.0389	0.0364	0.0364	1.63%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0312 Columbia Falls Elem	0.0430	0.0450	0.0441	0.0419	
	0313 Columbia Falls H S	0.0430	0.0450	0.0441	0.0419	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0312 Columbia Falls Elem	0.0430	0.0450	0.0441	0.0419	
	0313 Columbia Falls H S	0.0430	0.0450	0.0441	0.0419	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0312 Columbia Falls Elem	3.61%	
	0313 Columbia Falls H S	3.62%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0467 Columbia Falls Pub Schls	Your Preliminary Rate by School System (SS) is:	3.62%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0470 Creston Elementary

0316 Creston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	446,997.40	446,997.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,756.00	4,756.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,886.63	13,886.63	0.00	0.00	0.00	0.00
222X Educational Media Services	45,501.70	45,501.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,506.30	9,506.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,171.44	44,171.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,773.04	12,603.91	39,169.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	35,457.92	35,457.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,068.17	25,068.17	0.00	0.00	0.00	0.00
31XX Food Services	1,661.10	1,661.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	46,952.67	0.00	0.00	46,952.67	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,557.52	0.00	0.00	1,557.52	0.00	0.00
Totals	727,289.89	639,610.57	39,169.13	48,510.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	727,289.89					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0316 Creston Elem	Indirect/Direct	39,169.13 / 639,610.57	6.12%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0316 Creston Elem	0.0457	0.0479	0.0478	0.0473	6.12%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0316 Creston Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0316 Creston Elem	0.0457	0.0479	0.0478	0.0473	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0316 Creston Elem			4.75%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0470 Creston Elementary	4.75%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0471 Cayuse Prairie Elementary

0317 Cayuse Prairie Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,212,193.04	1,212,193.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	48,291.27	48,291.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	44,976.60	44,976.60	0.00	0.00	0.00	0.00
222X Educational Media Services	43,449.01	43,449.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	168,817.31	168,817.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,737.02	8,524.29	51,212.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	217,575.22	217,575.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	102,665.03	102,665.03	0.00	0.00	0.00	0.00
31XX Food Services	80,833.84	80,833.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,863.31	3,863.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,569.47	19,569.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,666.25	0.00	0.00	15,666.25	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,717.95	0.00	0.00	3,717.95	0.00	0.00
Totals	2,021,355.32	1,950,758.39	51,212.73	19,384.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,021,355.32					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0317 Cayuse Prairie Elem	Indirect/Direct	51,212.73 / 1,950,758.39	2.63%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0317 Cayuse Prairie Elem	0.0343	0.0306	0.0294	0.0286	2.63%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0317 Cayuse Prairie Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0317 Cayuse Prairie Elem	0.0343	0.0306	0.0294	0.0286	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0317 Cayuse Prairie Elem			2.83%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0471 Cayuse Prairie Elementary	Your Preliminary Rate by School System (SS) is:	2.83%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0474 Helena Flats Elementary

0320 Helena Flats Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,190,982.75	1,190,982.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	98,025.58	98,025.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,882.90	9,882.90	0.00	0.00	0.00	0.00
222X Educational Media Services	65,493.84	65,493.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	172,596.41	172,596.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,636.44	0.00	56,636.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	178,092.64	178,092.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,491.67	6,491.67	0.00	0.00	0.00	0.00
31XX Food Services	26,188.10	26,188.10	0.00	0.00	0.00	0.00
32XX Enterprise Services	45.00	45.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,846.38	2,846.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,131.66	11,131.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,540.00	0.00	0.00	5,540.00	0.00	0.00
Totals	1,823,953.37	1,761,776.93	56,636.44	5,540.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,823,953.37					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0320 Helena Flats Elem	Indirect/Direct	56,636.44 / 1,761,776.93	3.21%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0320 Helena Flats Elem	0.0326	0.0322	0.0317	0.0308	3.21%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0320 Helena Flats Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0320 Helena Flats Elem	0.0326	0.0322	0.0317	0.0308	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0320 Helena Flats Elem			3.03%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0474 Helena Flats Elementary	Your Preliminary Rate by School System (SS) is:	3.03%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0477 Kila Elementary

0323 Kila Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	822,016.88	822,016.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,690.76	10,690.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,351.82	5,351.82	0.00	0.00	0.00	0.00
222X Educational Media Services	28,028.13	28,028.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,309.08	72,309.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	88,906.60	88,906.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,737.78	6,205.20	54,532.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	123,072.76	123,072.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,148.17	18,148.17	0.00	0.00	0.00	0.00
31XX Food Services	115,213.81	115,213.81	0.00	0.00	0.00	0.00
33XX Community Services	36,568.41	36,568.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,515.35	7,515.35	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	150,899.34	0.00	0.00	150,899.34	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	89,289.63	0.00	0.00	89,289.63	0.00	0.00
Totals	1,628,748.52	1,334,026.97	54,532.58	240,188.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,628,748.52					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0323 Kila Elem	Indirect/Direct	54,532.58 / 1,334,026.97	4.09%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0323 Kila Elem	0.0313	0.0314	0.0317	0.0312	4.09%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0323 Kila Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0323 Kila Elem	0.0313	0.0314	0.0317	0.0312	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0323 Kila Elem			3.16%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0477 Kila Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0478 Smith Valley Elementary

0324 Smith Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,134,428.11	1,124,698.71	0.00	9,729.40	0.00	0.00
21XX Support Services - Students	30,714.95	30,714.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,522.82	18,522.82	0.00	0.00	0.00	0.00
222X Educational Media Services	22,526.88	22,526.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,052.93	15,052.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	162,557.50	162,557.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,392.35	3,635.42	61,756.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	164,887.24	164,887.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	13,239.35	13,239.35	0.00	0.00	0.00	0.00
33XX Community Services	14,835.79	14,835.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,273.14	11,273.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,750.00	0.00	0.00	2,750.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	4,306.60	0.00	0.00	0.00	4,306.60	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,851.93	0.00	0.00	3,851.93	0.00	0.00
Totals	1,664,339.59	1,581,944.73	61,756.93	16,331.33	4,306.60	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,664,339.59					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0324 Smith Valley Elem	Indirect/Direct	61,756.93 / 1,581,944.73	3.90%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0324 Smith Valley Elem	0.0364	0.0367	0.0354	0.0371	3.90%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0324 Smith Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0324 Smith Valley Elem	0.0364	0.0367	0.0354	0.0371	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0324 Smith Valley Elem			3.51%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0478 Smith Valley Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

3.51%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0479 Pleasant Valley Elem

0325 Pleasant Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	53,991.37	53,991.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	609.00	609.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,783.01	2,783.01	0.00	0.00	0.00	0.00
222X Educational Media Services	696.55	696.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,021.22	1,021.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	125.00	125.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,736.05	0.00	14,736.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,431.00	15,431.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	777.48	777.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	100.48	0.00	0.00	100.48	0.00	0.00
Totals	90,271.16	75,434.63	14,736.05	100.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	90,271.16					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0325 Pleasant Valley Elem	Indirect/Direct	14,736.05 / 75,434.63		19.53%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0325 Pleasant Valley Elem	0.1298	0.1248	0.1172	0.1466	19.53%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0325 Pleasant Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0325 Pleasant Valley Elem	0.1298	0.1248	0.1172	0.1466	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0325 Pleasant Valley Elem				13.56%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0479 Pleasant Valley Elem	Your Preliminary Rate by School System (SS) is:	13.56%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0481 Somers Elementary

0327 Somers Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,098,278.85	3,093,278.85	0.00	5,000.00	0.00	0.00
21XX Support Services - Students	123,906.64	123,906.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,360.96	20,360.96	0.00	0.00	0.00	0.00
222X Educational Media Services	130,896.08	130,896.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	154,528.97	154,528.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	197,696.79	197,696.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	168,856.52	6,957.98	161,898.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	364,649.92	318,600.96	0.00	46,048.96	0.00	0.00
27XX Student Transportation Services	388,931.23	388,931.23	0.00	0.00	0.00	0.00
31XX Food Services	221,206.67	219,887.57	0.00	1,319.10	0.00	0.00
34XX Extracurricular - Activities	7,601.12	7,601.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,886.11	37,886.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	35,466.06	0.00	0.00	35,466.06	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,427.79	664.00	0.00	9,763.79	0.00	0.00
Totals	4,960,693.71	4,701,197.26	161,898.54	97,597.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,960,693.71					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0327 Somers Elem	Indirect/Direct	161,898.54 / 4,701,197.26	3.44%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0327 Somers Elem	0.0268	0.0270	0.0274	0.0261	3.44%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0327 Somers Elem	0.0268	0.0270	0.0274	0.0261	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0327 Somers Elem	0.0268	0.0270	0.0274	0.0261	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0327 Somers Elem			2.69%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0481 Somers Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.69%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0484 Bigfork Public Schools

0330 Bigfork Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,000,718.37	3,000,718.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	264,420.43	264,420.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,669.62	14,669.62	0.00	0.00	0.00	0.00
222X Educational Media Services	95,645.31	95,645.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,340.67	148,340.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	269,905.91	269,905.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	145,392.71	9,737.81	135,654.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	425,403.42	421,153.42	0.00	4,250.00	0.00	0.00
27XX Student Transportation Services	361,353.41	298,653.41	0.00	62,700.00	0.00	0.00
34XX Extracurricular - Activities	2,398.76	2,398.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,026.44	49,026.44	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	27,795.00	0.00	0.00	27,795.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,517.60	0.00	0.00	10,517.60	0.00	0.00
Totals	4,815,587.65	4,574,670.15	135,654.90	105,262.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,815,587.65					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0484 Bigfork Public Schools

0331 Bigfork H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,558,887.75	1,558,887.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	84,242.09	84,242.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,362.70	4,362.70	0.00	0.00	0.00	0.00
222X Educational Media Services	70,746.52	70,746.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	140,975.43	140,975.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	209,413.15	209,413.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,562.42	15,346.23	81,216.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	319,613.15	315,363.15	0.00	4,250.00	0.00	0.00
27XX Student Transportation Services	382,739.21	320,039.21	0.00	62,700.00	0.00	0.00
31XX Food Services	223,185.53	223,185.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,813.57	32,813.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	184,590.01	184,590.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	178,816.24	151,186.84	0.00	27,629.40	0.00	0.00
Totals	3,486,947.77	3,311,152.18	81,216.19	94,579.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,486,947.77					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0330 Bigfork Elem	Indirect/Direct	135,654.90 / 4,574,670.15	2.97%		
	LE 0331 Bigfork H S	Indirect/Direct	81,216.19 / 3,311,152.18	2.45%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0330 Bigfork Elem	0.0243	0.0247	0.0249	0.0248	2.97%
	0331 Bigfork H S	0.0243	0.0247	0.0249	0.0248	2.45%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0330 Bigfork Elem	0.0000	0.0000	0.0000	0.0000	
	0331 Bigfork H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0330 Bigfork Elem	0.0243	0.0247	0.0249	0.0248	
	0331 Bigfork H S	0.0243	0.0247	0.0249	0.0248	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0330 Bigfork Elem	2.44%	
	0331 Bigfork H S	2.34%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0484 Bigfork Public Schools	Your Preliminary Rate by School System (SS) is:	2.39%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0487 Whitefish Public Schools

0334 Whitefish Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,553,113.28	6,542,762.00	0.00	10,351.28	0.00	0.00
21XX Support Services - Students	825,065.68	825,065.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	321,332.69	321,332.69	0.00	0.00	0.00	0.00
222X Educational Media Services	232,025.24	232,025.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	213,445.75	213,445.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	641,763.71	641,763.71	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,733.81	0.00	2,733.81	0.00	0.00	0.00
25XX Support Services - Business	158,784.36	10,639.41	148,144.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	828,477.45	811,123.95	0.00	17,353.50	0.00	0.00
27XX Student Transportation Services	575,786.40	575,786.40	0.00	0.00	0.00	0.00
31XX Food Services	59,982.81	9,686.04	0.00	50,296.77	0.00	0.00
33XX Community Services	29,715.00	6,015.00	0.00	23,700.00	0.00	0.00
34XX Extracurricular - Activities	5,762.29	5,762.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,373.79	29,373.79	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	293,860.23	0.00	0.00	293,860.23	0.00	0.00
Totals	10,771,222.49	10,224,781.95	150,878.76	395,561.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,771,222.49					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0487 Whitefish Public Schools

0335 Whitefish H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,026,363.48	3,008,392.20	0.00	17,971.28	0.00	0.00
21XX Support Services - Students	254,692.15	254,692.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	261,501.59	261,501.59	0.00	0.00	0.00	0.00
222X Educational Media Services	111,464.39	111,464.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,099.78	103,099.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	444,028.00	444,028.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,477.90	5,481.02	78,996.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	490,068.35	478,579.85	0.00	11,488.50	0.00	0.00
27XX Student Transportation Services	298,644.62	298,644.62	0.00	0.00	0.00	0.00
31XX Food Services	460,653.01	454,637.93	0.00	6,015.08	0.00	0.00
34XX Extracurricular - Activities	61,872.18	61,872.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	318,826.00	305,283.00	0.00	13,543.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	360,827.76	0.00	0.00	360,827.76	0.00	0.00
Totals	6,276,519.21	5,787,676.71	78,996.88	409,845.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,276,519.21					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0334 Whitefish Elem	Indirect/Direct	150,878.76 / 10,224,781.95	1.48%				
	LE 0335 Whitefish H S	Indirect/Direct	78,996.88 / 5,787,676.71	1.36%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0334 Whitefish Elem			0.0294	0.0328	0.0327	0.0293	1.48%
	0335 Whitefish H S			0.0294	0.0328	0.0327	0.0293	1.36%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0334 Whitefish Elem			0.0332	0.0368	0.0359	0.0344	
	0335 Whitefish H S			0.0332	0.0368	0.0359	0.0344	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0334 Whitefish Elem			0.0332	0.0368	0.0359	0.0344	
	0335 Whitefish H S			0.0332	0.0368	0.0359	0.0344	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0334 Whitefish Elem						2.95%	
	0335 Whitefish H S						2.92%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0487 Whitefish Public Schools		Your Preliminary Rate by School System (SS) is:				2.94%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0491 Evergreen Elementary

0339 Evergreen Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,502,145.43	4,485,401.43	0.00	16,744.00	0.00	0.00
21XX Support Services - Students	815,809.33	815,809.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	136,819.00	136,819.00	0.00	0.00	0.00	0.00
222X Educational Media Services	243,181.41	243,181.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	244,788.10	244,788.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	560,622.71	560,622.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	129,442.72	0.00	129,442.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	613,703.72	490,976.82	0.00	122,726.90	0.00	0.00
27XX Student Transportation Services	128,643.83	36,551.48	0.00	92,092.35	0.00	0.00
31XX Food Services	532,604.86	532,604.86	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,560.37	21,560.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,823.59	42,823.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	207,915.67	0.00	0.00	207,915.67	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	29,774.21	0.00	0.00	29,774.21	0.00	0.00
Totals	8,209,834.95	7,611,139.10	129,442.72	469,253.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,209,834.95					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0339 Evergreen Elem	Indirect/Direct	129,442.72 / 7,611,139.10	1.70%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0339 Evergreen Elem	0.0143	0.0143	0.0141	0.0151	1.70%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0339 Evergreen Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0339 Evergreen Elem	0.0143	0.0143	0.0141	0.0151	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0339 Evergreen Elem				1.42%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0491 Evergreen Elementary	Your Preliminary Rate by School System (SS) is:	1.42%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0493 Marion Elementary

0341 Marion Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	735,359.99	735,359.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,451.57	11,451.57	0.00	0.00	0.00	0.00
222X Educational Media Services	31,628.48	31,628.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	39,900.52	39,900.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	82,520.08	82,520.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,858.21	0.00	50,858.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	63,413.33	63,413.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81,968.59	81,968.59	0.00	0.00	0.00	0.00
31XX Food Services	77,102.91	77,102.91	0.00	0.00	0.00	0.00
33XX Community Services	21,841.18	21,841.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,783.64	3,783.64	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,758.49	0.00	0.00	1,758.49	0.00	0.00
9999 Undistributed	2,618.44	2,618.44	0.00	0.00	0.00	0.00
Totals	1,204,205.43	1,151,588.73	50,858.21	1,758.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,204,205.43					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0341 Marion Elem	Indirect/Direct	50,858.21 / 1,151,588.73	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				4.42%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0341 Marion Elem	0.0501	0.0449	0.0449	0.0439	4.42%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0341 Marion Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0341 Marion Elem	0.0501	0.0449	0.0449	0.0439	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0341 Marion Elem				4.33%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0493 Marion Elementary	Your Preliminary Rate by School System (SS) is:	4.33%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 0494 Olney-Bissell Elementary

0342 Olney-Bissell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	544,835.41	544,835.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,849.78	25,849.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,155.00	3,155.00	0.00	0.00	0.00	0.00
222X Educational Media Services	37,000.34	37,000.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,916.17	1,916.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	108,655.28	108,655.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,680.57	8,586.49	56,094.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	83,674.52	83,674.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	95,765.82	95,765.82	0.00	0.00	0.00	0.00
31XX Food Services	42,450.55	42,450.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,402.28	3,402.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,339.80	0.00	0.00	1,339.80	0.00	0.00
Totals	1,012,725.52	955,291.64	56,094.08	1,339.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,012,725.52					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0342 Olney-Bissell Elem	Indirect/Direct	56,094.08 / 955,291.64	5.87%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0342 Olney-Bissell Elem	0.0574	0.0595	0.0554	0.0543	5.87%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0342 Olney-Bissell Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0342 Olney-Bissell Elem	0.0574	0.0595	0.0554	0.0543	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0342 Olney-Bissell Elem				5.42%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0494 Olney-Bissell Elementary	Your Preliminary Rate by School System (SS) is:	5.42%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

15 Flathead 1027 West Valley Elementary

1184 West Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,906,328.94	2,896,406.44	0.00	9,922.50	0.00	0.00
21XX Support Services - Students	81,792.23	81,792.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	109,377.38	109,377.38	0.00	0.00	0.00	0.00
222X Educational Media Services	92,511.73	92,511.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	255,652.12	239,973.12	0.00	15,679.00	0.00	0.00
24XX Support Services - School Administration	94,754.21	94,754.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,259.94	0.00	97,259.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	305,405.34	305,405.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	236,268.00	236,268.00	0.00	0.00	0.00	0.00
31XX Food Services	119,775.91	119,775.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,843.46	24,843.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	84,979.00	0.00	0.00	84,979.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,562.82	0.00	0.00	9,562.82	0.00	0.00
Totals	4,418,511.08	4,201,107.82	97,259.94	120,143.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,418,511.08					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1184 West Valley Elem	Indirect/Direct	97,259.94 / 4,201,107.82	2.32%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1184 West Valley Elem	0.0195	0.0191	0.0187	0.0191	2.32%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1184 West Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1184 West Valley Elem	0.0195	0.0191	0.0187	0.0191	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	1184 West Valley Elem				1.89%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
1027 West Valley Elementary	Your Preliminary Rate by School System (SS) is:	1.89%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

15 Flathead 1065 West Glacier Elementary

1223 West Glacier Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	272,289.78	272,289.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,252.82	29,252.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,228.36	5,228.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	29,482.37	29,482.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,379.58	0.00	52,379.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,279.36	32,279.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	103,797.29	103,797.29	0.00	0.00	0.00	0.00
31XX Food Services	4,172.11	4,172.11	0.00	0.00	0.00	0.00
33XX Community Services	1,759.33	1,759.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	803.88	0.00	0.00	803.88	0.00	0.00
Totals	531,444.88	478,261.42	52,379.58	803.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	531,444.88					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1223 West Glacier Elem	Indirect/Direct	52,379.58 / 478,261.42	10.95%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1223 West Glacier Elem	0.0999	0.1063	0.1009	0.0945	10.95%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1223 West Glacier Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1223 West Glacier Elem	0.0999	0.1063	0.1009	0.0945	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	1223 West Glacier Elem			9.71%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
1065 West Glacier Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

9.71%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.